

**EXHIBIT “B”**

**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX www.cozen.com  
EIN 23-1732832

August 15, 2008

SHAPES/ARCH HOLDINGS

RE: SHAPES/ARCH HOLDINGS/BANKRUPTCY

OUR FILE NO.: 220718.000

FEEES FOR PROFESSIONAL SERVICES:	\$17,956.50
EXPENSES INCURRED:	\$948.42
TOTAL AMOUNT OF INVOICE NO: 601082	\$18,904.92

*-----TIME AND FEE SUMMARY-----*			
*-----TIMEKEEPER-----*	RATE	HOURS	FEES
S. A. BLOCH	550.00	4.80	2640.00
M.E. FELGER	525.00	16.40	8610.00
W. HOGAN	320.00	.10	32.00
D. REYES	195.00	1.00	195.00
J.N. POSLUSNY, JR.	375.00	11.90	4462.50
M. MILLIS	185.00	.80	148.00
K.M. SMITH	100.00	.60	60.00
J.S. REYNOLDS	315.00	2.60	819.00
JH UNHOCH	275.00	3.60	990.00
TOTALS		41.80	17956.50

SEARCH FEES - LIBRARY	567.36
COURIER SERVICE	80.00
DUPLICATING	32.00
TRAVEL & MEALS SUBJECT TO I.R.S. LIMITATIONS ON	103.50
LONG DISTANCE TELEPHONE	188.56
FAX CHARGES	2.00

*Fees and costs are due upon receipt of bill*

**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX [www.cozen.com](http://www.cozen.com)  
EIN 23-1732832

SHAPES/ARCH HOLDINGS  
FILE NUMBER: 220718.000  
INVOICE NO.: 601082

Aug 15, 2008 PAGE 2

SPECIAL COPY -25.00

EXPENSES INCURRED \$948.42

GRAND TOTAL \$18,904.92

*Fees and costs are due upon receipt of bill*

**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX [www.cozen.com](http://www.cozen.com)  
EIN 23-1732832

Remittance Advice

PLEASE RETURN THIS COPY WITH YOUR CHECK TO ENSURE PROPER CREDIT

Invoice No: 601082  
File/Matter No: 220718.000  
Amount Due: 18,904.92

Please remit check payable to COZEN O'CONNOR to:

W1385  
Cozen O'Connor  
P.O. Box 7777  
Philadelphia, PA 19175-0775

Please send wire transfers to:

Account Name: Cozen O'Connor Executive Account  
Account No: 2953925  
Bank Name: Mellon Bank  
Bank ABA No: 031000037  
Bank Address: 1735 Market Street  
: Philadelphia, PA 19103  
Swift Code\*: MELNUS3P  
\* Only needed for international transfers.

Notification to Accounts Receivable Department at Cozen O'Connor,  
[phila.AccountsReceivable@cozen.com](mailto:phila.AccountsReceivable@cozen.com) of the wire transmittal is always greatly  
appreciated.

***Fees and costs are due upon receipt of bill***

**COZEN  
O'CONNOR  
ATTORNEYS**

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX www.cozen.com  
EIN 23-1732832

INVOICE NO.: 601082

INVOICE DATE: Aug 15, 2008

09273.0001.000 SHAPES/ARCH HOLDINGS  
220718.000 SHAPES/ARCH HOLDINGS/BANKRUPTCY

DATE	ATTY	DESCRIPTION OF SERVICES	HOURS	
DATE		DESCRIPTION OF SERVICES	CODE	HOURS
CASE ADMINISTRATION				
08/01/08	D R	FOLLOW UP RE: TRANSCRIPT OF 7/22 HEARING.	BKG104	0.20
08/04/08	SAB	TELEPHONE CALL WITH SGRABELL REGARDING OPEN ISSUES	BKG104	0.60
08/05/08	MEF	TELEPHONE CONFERENCE WITH J. POSLUSNY RE: ALL OPEN MATTERS	BKG104	0.40
08/06/08	JNP	READ/REPLY TO EMAIL FROM S. GRABELL RE: COURT NOTICE OF CONFIRMATION.	BKG104	0.10
08/06/08	JNP	CORRESPONDENCE FROM K. MCKENNA RE: BREAKDOWN OF SETTLEMENT AMOUNTS TO BE PAID BY EACH INSURER.	BKG104	0.10
08/06/08	JNP	TELEPHONE CALL WITH S. LEVINE RE: CASE STATUS.	BKG104	0.10
08/06/08	JNP	EMAIL FROM A. TRAVEA RE: PAYMENTS TO CHAPTER 13 TRUSTEE.	BKG104	0.10
08/08/08	MM	TELEPHONE CONFERENCES WITH MIDDLESEX COUNTY, NJ RE OBTAINING COPY OF THIEDE DOCKET (.3); PREPARE LETTER/CHECK TO CLERK'S OFFICE REQUESTING COPY OF DOCKET (.3).	BKG104	0.60
TOTAL CASE ADMINISTRATION				2.20 \$840.00

*Fees and costs are due upon receipt of bill*

**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX www.cozen.com  
EIN 23-1732832

SHAPES/ARCH HOLDINGS  
FILE NUMBER: 220718.000  
INVOICE NO.: 601082

Aug 15, 2008 PAGE 5

CLAIMS ADMINISTRATION AND OBJECTIONS

08/04/08 MEF	REVIEW MEMOS RE: CLAIMS AND EMAIL TO HANDLER RE: LIQUIDITY SOLUTIONS CLAIMS	BKG105	0.30
08/04/08 MEF	REVIEW 502(E) MOTION AND OBJECTIONS RE: 8/14 HEARING	BKG105	0.50
08/04/08 MEF	MEMOS TO OBJECTORS RE: 502(E) MOTION (3)	BKG105	0.70
08/04/08 MM	CORRESPONDENCE TO EPIQ SYSTEMS ENC. ORIGINAL PROOF OF CLAIM OF BLUE TARP FINANCIAL RECEIVED BY COZEN.	BKG105	0.20
08/04/08 JNP	RESEARCH 502(E) CASE LAW AND REVIEW RESPONSES TO MOTION RE: PREPARATION FOR HEARING.	BKG105	1.80
08/04/08 JNP	MEMO TO M. FELGER RE: 502(E) MOTION.	BKG105	0.50
08/05/08 JNP	TELEPHONE CALL WITH M. FELGER RE: CLAIM OBJECTIONS; OPEN ISSUES.	BKG105	0.70
08/05/08 JNP	TELEPHONE CALL WITH G. ANGELITCH RE: 503(B) (9) PAYMENTS.	BKG105	0.10
08/05/08 MEF	CONFERENCE CALL WITH GRABELL AND GROSSMAN RE: 8.1 SCHEDULE OBJECTIONS	BKG105	0.40
08/05/08 MEF	MEMO TO B. LENNON RE: 502 (C) MOTION	BKG105	0.10
08/05/08 MEF	TELEPHONE CONFERENCE WITH S. GRABELL RE: ADMINISTRATIVE CLAIMS	BKG105	0.20
08/05/08 JHU	CONVERSATION WITH J. POSLUSNY RE: NJ UCC AND RESEARCHED 2-103 AND 2-705 OF THE NJ UCC	BKG105	0.30

*Fees and costs are due upon receipt of bill*

**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX www.cozen.com  
EIN 23-1732832

SHAPES/ARCH HOLDINGS  
FILE NUMBER: 220718.000  
INVOICE NO.: 601082

Aug 15, 2008 PAGE 6

08/05/08 JHU	REVIEWED LAJOIES'S PROOF OF CLAIM AND IDENTIFIED OBJECTIONABLE INVOICES	BKG105	0.30
08/05/08 JHU	BEGAN DRAFTING OBJECTION TO LAJOIE'S 503(B)(9) CLAIM	BKG105	1.10
08/05/08 JNP	TELEPHONE CALL WITH J. UNHOCH RE: ADMINISTRATIVE CLAIM OBJECTIONS.	BKG105	0.20
08/05/08 JNP	REVIEW LAJOIE'S CLAIM AND EMAIL P. SORENSEN RE: SAME.	BKG105	0.20
08/06/08 JNP	DRAFT MEMORANDUM TO M. FELGER RE: 502(E) MOTION ISSUES.	BKG105	0.50
08/06/08 JHU	COMPLETED OBJECTION TO LAJOIE'S 503(B)(9) ADMINISTRATIVE CLAIM	BKG105	1.30
08/07/08 MEF	REVISE ADMINISTRATIVE CLAIMS SPREADSHEET AND MEMOS TO FILE RE: SAME	BKG105	0.30
08/07/08 MEF	REVIEW MEMO RE: 502(E) MOTION AND MEMOS TO PARTIES RE: HEARING	BKG105	0.40
08/07/08 JNP	TELEPHONE CALL WITH M. STAFFORD RE: COOPER ADMINISTRATIVE CLAIM.	BKG105	0.10
08/08/08 JNP	READ/REPLY TO EMAILS FROM M. FELGER RE: THEIDE CLAIM.	BKG105	0.20
08/08/08 JHU	PREPARED EXHIBITS TO THE OBJECTION TO LAJOIE'S 503(B)(9) CLAIM	BKG105	0.40
08/08/08 JHU	EMAILS EXCHANGED WITH J. POSLUSNY RE: CONFIRMATION OF RECEIPT DATE FOR MEDALCO AND LAJOIE'S.	BKG105	0.20
TOTAL CLAIMS ADMINISTRATION AND OBJECTIONS			11.00 \$4162.00

*Fees and costs are due upon receipt of bill*

**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX www.cozen.com  
EIN 23-1732832

SHAPES/ARCH HOLDINGS  
FILE NUMBER: 220718.000  
INVOICE NO.: 601082

Aug 15, 2008 PAGE 7

FEE/EMPLOYMENT APPLICATIONS

08/01/08 D R	PREPARE/EFILING OF CERTIFICATE OF NO OBJECTIONS FOR COZEN AND PHOENIX FEE STATEMENTS.	BKG107	0.50
08/01/08 D R	REVIEW FEE STATEMENTS FILED BY PROFESSIONALS RE: AMOUNTS OWING.	BKG107	0.30
08/04/08 MEF	MEMOS TO FILE RE: JUNE FEE STATEMENTS (4)	BKG107	0.20
08/05/08 MEF	LETTER TO PROFESSIONALS RE: FEES	BKG107	0.30
08/05/08 JNP	REVIEW ORDINARY COURSE PROFESSIONAL ORDER; EMAIL M. FELGER RE: SAME.	BKG107	0.20
08/05/08 JNP	TELEPHONE CALL WITH K. MCKENNA RE: FEE STATEMENTS.	BKG107	0.20
08/07/08 MEF	REVISE FEE STATEMENTS AND APPLICATION	BKG107	0.30
08/07/08 MEF	TELEPHONE CONFERENCE WITH S. VICTOR RE: CLOSING STATUS	BKG107	0.20
08/07/08 JNP	REVIEW PHOENIX'S FIFTH MONTHLY FEE STATEMENT; EMAIL J. JACOBY RE: SAME.	BKG107	0.10
08/07/08 JNP	REVIEW LATSHA DAVIS' MONTHLY FEE STATEMENT AND EMAIL K. MCKENNA WITH COMMENTS.	BKG107	0.10
08/07/08 JNP	DRAFT FEE STATEMENT FOR 7/08.	BKG107	1.60
08/08/08 MEF	REVIEW RETENTION APPLICATION AND ORDER RE: NATCITY	BKG107	0.20
08/08/08 MEF	MEMOS TO PARTIES RE: NATCITY FEE (4)	BKG107	0.30
08/08/08 MEF	REVIEW COMMITTEE FEE APPLICATIONS	BKG107	0.40

*Fees and costs are due upon receipt of bill*



**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX www.cozen.com  
EIN 23-1732832

SHAPES/ARCH HOLDINGS  
FILE NUMBER: 220718.000  
INVOICE NO.: 601082

Aug 15, 2008 PAGE 8

08/08/08 JNP PREPARE COZEN O'CONNOR AND PHOENIX BKG107 0.30  
FEE STATEMENTS FOR FILING.

TOTAL FEE/EMPLOYMENT APPLICATIONS 5.20 \$2091.00

*Fees and costs are due upon receipt of bill*

**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX www.cozen.com  
EIN 23-1732832

SHAPES/ARCH HOLDINGS  
FILE NUMBER: 220718.000  
INVOICE NO.: 601082

Aug 15, 2008 PAGE 9

PLAN AND DISCLOSURE STATEMENT

07/11/08 JNP	EDIT PLAN MODIFICATION.	BKG113	0.30
07/31/08 MEF	MEMOS TO CIT AND ARCH RE: EXTENSION OF EFFECTIVE DATE	BKG113	0.30
08/01/08 JNP	READ/REPLY TO EMAILS FROM S. BLOCH AND M. FELGER RE: ZONING ISSUES.	BKG113	0.10
08/01/08 SAB	MULTIPLE TELEPHONE CALLS WITH OKLEIN (PARKER MCKAY) REGARDING PENNSAUKEN LETTERS FOR CLOSING	BKG113	0.40
08/01/08 W H	TELEPHONE CALL FROM BLOCH RE ZONING ISSUES;	BKG113	0.10
08/01/08 SAB	E-MAILS REGARDING ISRA ISSUES	BKG113	0.20
08/01/08 JSR	RECEIPT AND REVIEW OF EXTENSION LETTER FROM CIT	BKG113	0.30
08/01/08 SAB	MULTIPLE E-MAILS REGARDING ZONING AND CERTIFICATE OF OCCUPANCY MATTERS	BKG113	0.40
08/01/08 SAB	TELEPHONE CALL WITH EGROCHOWSI RE: CLOSING	BKG113	0.20
08/01/08 SAB	TELEPHONE CALL WITH SGRABELL REGARDING VARIOUS ISSUES FOR CLOSING	BKG113	0.30
08/01/08 JSR	DISTRIBUTION OF EXTENSION LETTER TO CLIENT FOR SIGNATURE	BKG113	0.20
08/04/08 MEF	REVISE AND CIRCULATE PA AGREEMENT	BKG113	0.30
08/04/08 MEF	MEMOS TO PARTIES RE: 8/7 CLOSING STATUS (3)	BKG113	0.30

*Fees and costs are due upon receipt of bill*

**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX www.cozen.com  
EIN 23-1732832

SHAPES/ARCH HOLDINGS  
FILE NUMBER: 220718.000  
INVOICE NO.: 601082

Aug 15, 2008 PAGE 10

08/04/08 MEF	REVIEW CONFIRMATION HEARING TRANSCRIPT	BKG113	0.50
08/04/08 JSR	RECEIPT OF CLIENT SIGNATURES TO EXTENSION LETTER	BKG113	0.10
08/04/08 MEF	REVIEW MEMOS RE: ISRA ISSUE AND OTHER CLOSING ISSUES (8)	BKG113	0.30
08/04/08 SAB	TELEPHONE CALL WITH RCRANE (PENNSAUKEN TOWNSHIP) REGARDING ZONING REQUEST	BKG113	0.20
08/04/08 JSR	RECEIPT OF FULLY EXECUTED LETTER EXTENDING ANNIVERSARY DATE UNTIL AUGUST 8, 2008	BKG113	0.10
08/04/08 MEF	REVIEW CIT EXTENSION LETTER AND CIRCULATE	BKG113	0.20
08/04/08 KMS	TELEPHONE CONFERENCE WITH BENSALAM TOWNSHIP REGARDING THE STATUS OF 1211 FORD ROAD ZONING CERTIFICATION AND CERTIFICATE OF OCCUPANCY	BKG113	0.20
08/04/08 MEF	MEMOS TO BEZARK AND POSLUSNY RE EPA SETTLEMENT (3)	BKG113	0.20
08/04/08 SAB	TELEPHONE CALL WITH PFONTAINE REGARDING ISRA	BKG113	0.20
08/04/08 SAB	E-MAILS TO BHARRIS REGARDING BENSALAM AND PENNSAUKEN CLOSING REQUESTS	BKG113	0.20
08/04/08 JNP	REVIEW DRAFT 9019 MOTION FOR EPA SETTLEMENT; EMAIL COMMENTS TO M. FELGER.	BKG113	0.30

*Fees and costs are due upon receipt of bill*

**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX www.cozen.com  
EIN 23-1732832

SHAPES/ARCH HOLDINGS  
FILE NUMBER: 220718.000  
INVOICE NO.: 601082

Aug 15, 2008 PAGE 11

08/04/08 MEF	MEMOS TO CLIENT RE: NATIONAL CITY AND NATIONWIDE ISSUES (4)	BKG113	0.40
08/04/08 JNP	READ/REPLY TO EMAILS FROM M. FELGER AND S. BEZARK RE: EPA SETTLEMENT.	BKG113	0.10
08/05/08 JSR	COMMENTS TO PAYOFF LETTER	BKG113	0.20
08/05/08 JSR	RECEIPT AND REVIEW OF CIT PAYOFF LETTER	BKG113	0.30
08/05/08 JSR	RECEIPT AND REVIEW OF CIT SATISFACTION DOCUMENTS	BKG113	0.30
08/05/08 JNP	DRAFT NOTICE OF EFFECTIVE DATE.	BKG113	1.10
08/05/08 KMS	CONTACTED BENSELEM TOWNSHIP BUILDING AND PLANNING DEPARTMENT REGARDING THE STATUS OF THE 1211 FORD ROAD ZONING CERTIFICATION AND ZONING COMPLIANCE LETTER.	BKG113	0.20
08/05/08 MEF	NUMEROUS MEMOS TO PARTIES RE: CLOSING ISSUES (15)	BKG113	0.70
08/05/08 MEF	REVIEW DOCUMENT AND MEMOS TO HIG RE: CLAIM ISSUES (5)	BKG113	0.50
08/05/08 MEF	REVIEW CIT PAYOFF LETTER AND MEMOS TO PARTIES RE: COMMENTS	BKG113	0.30
08/05/08 MEF	REVIEW AND REVISE NOTICE OF EFFECTIVE DATE	BKG113	0.40
08/05/08 JSR	MULTIPLE EMAILS REGARDING FEES ASSOCIATED WITH CIT PAYOFF	BKG113	0.60
08/06/08 JNP	EMAIL S. GRABELL RE: NATIONWIDE CONTRACT REJECTION.	BKG113	0.10

*Fees and costs are due upon receipt of bill*

**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX www.cozen.com  
EIN 23-1732832

SHAPES/ARCH HOLDINGS  
FILE NUMBER: 220718.000  
INVOICE NO.: 601082

Aug 15, 2008 PAGE 12

08/06/08 SAB	E-MAILS TO AND FROM BHARRIS REGARDING BENSALAM TOWNSHIP	BKG113	0.20
08/06/08 SAB	TELEPHONE CALLS WITH KSMITH REGARDING BENSALAM TOWNSHIP MATERIALS	BKG113	0.10
08/06/08 SAB	QUICK REVIEW OF MULTIPLE PAYOF LETTER DRAFTS	BKG113	0.20
08/06/08 KMS	TELEPHONE CONFERENCE WITH BENSALAM TOWNSHIP REGARDING OBTAINING THE LIGHT INDUSTRIAL CLASSIFICATION SECTION OF THE ZONING CODE; RECEIVED AND FORWARDED TO S BLOCH.	BKG113	0.20
08/06/08 JNP	REVISE NOTICE OF EFFECTIVE DATE PER COMMENTS FROM M. FELGER.	BKG113	0.50
08/06/08 JNP	EMAILS FROM M. FELGER, M. JACOBY AND P. SORENSEN RE: CLOSING.	BKG113	0.10
08/06/08 JNP	TELEPHONE CALL WITH D. TERRELL RE: NATIONWIDE CONTRACT SETTLEMENT.	BKG113	0.10
08/07/08 JNP	CONFERENCE CALL WITH M. FELGER, S. GRABELL, P. SORENSEN AND M. JACOBY RE: TRANSACTION CLOSING ISSUES.	BKG113	0.70
08/07/08 JNP	READ/REPLY TO EMAIL FROM S. BEZARK RE: NJDEP SETTLEMENT.	BKG113	0.10
08/07/08 MEF	CONFERENCE CALL WITH GRABELL, SORENSEN, JACOBY AND POSLUSNY RE: CLOSING ISSUES	BKG113	0.60
08/07/08 MEF	NUMEROUS MEMOS TO CLIENT RE: CLOSING STATUS AND OPEN ISSUES (15)	BKG113	1.00

*Fees and costs are due upon receipt of bill*

**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX www.cozen.com  
EIN 23-1732832

SHAPES/ARCH HOLDINGS  
FILE NUMBER: 220718.000  
INVOICE NO.: 601082

Aug 15, 2008

PAGE 13

08/07/08 MEF	TELEPHONE CONFERENCE WITH G. SCHARMETT AND P. PATTERSON RE: FEE ISSUES	BKG113	0.30
08/07/08 MEF	MEMOS TO COMMITTEE RE: CLOSING STATUS	BKG113	0.20
08/07/08 MEF	REVIEW REVISED PAYOFF LETTER	BKG113	0.20
08/07/08 MEF	REVIEW AND REVISE NOTICE OF EFFECTIVE DATE	BKG113	0.20
08/07/08 MEF	TELEPHONE CALL WITH A. BRODY RE: CLOSING ISSUES.	BKG113	0.30
08/07/08 MEF	MEMOS TO BEZARK AND POSLUSNY RE: EPA (3)	BKG113	0.20
08/08/08 MEF	MEMOS TO COMMITTEE RE: CLOSING STATUS	BKG113	0.20
08/08/08 MEF	MEMOS TO PARTIES RE: PLAN ADMINISTRATION AGREEMENT	BKG113	0.30
08/08/08 JNP	REVIEW EMAILS FROM M. FELGER, S. BLOCH, M. JACOBY RE: CLOSING ISSUES.	BKG113	0.20
08/08/08 JSR	MULTIPLE EMAILS REGARDING FUNDING AND CLOSING	BKG113	0.30
08/08/08 SAB	MULTIPLE E-MAILS REGARDING CLOSING ISSUES	BKG113	0.90
08/08/08 SAB	TELEPHONE CALL WITH PSORENSEN REGARDING CLOSING	BKG113	0.20
08/08/08 MEF	MEMOS TO PARTIES RE: THIEDE LITIGATION CLAIM (4)	BKG113	0.40
08/08/08 MEF	MEMO TO COUNSEL FOR ARGONAUT RE: STATUS	BKG113	0.10

*Fees and costs are due upon receipt of bill*

**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX www.cozen.com  
EIN 23-1732832

SHAPES/ARCH HOLDINGS  
FILE NUMBER: 220718.000  
INVOICE NO.: 601082

Aug 15, 2008

PAGE 14

08/08/08 MEF	MEMOS TO CLIENT RE: REAL ESTATE TAXES (3)	BKG113	0.20
08/08/08 MEF	TELEPHONE CONFERENCES WITH A. BRODY (2) RE: CLOSING ISSUES.	BKG113	0.40
08/08/08 MEF	MEMOS TO CIT AND HIG RE: WAIVER FEE ISSUE (3)	BKG113	0.30
08/08/08 MEF	MEMOS TO PARTIES RE: NOTICE OF EFFECTIVE DATE	BKG113	0.30
08/08/08 MEF	MEMOS TO CIT RE: CLOSING ISSUE/STATUS (3)	BKG113	0.20
08/08/08 MEF	MEMOS TO H. COHEN RE: EPA SETTLEMENT AND CLOSING STATUS	BKG113	0.20
08/08/08 JSR	RECEIPT AND REVIEW OF FINAL PAYOFF LETTER	BKG113	0.20
08/08/08 MEF	MEMOS TO BEZARK RE: EPA SETTLEMENT STATUS	BKG113	0.20
08/08/08 MEF	NUMEROUS MEMOS TO PARTIES RE: MISCELLANEOUS CLOSING ISSUES (10)	BKG113	0.70
TOTAL PLAN AND DISCLOSURE STATEMENT			21.60 \$10056.00

*Fees and costs are due upon receipt of bill*

**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX www.cozen.com  
EIN 23-1732832

SHAPES/ARCH HOLDINGS  
FILE NUMBER: 220718.000  
INVOICE NO.: 601082

Aug 15, 2008

PAGE 15

RELIEF FROM STAY PROCEEDINGS

08/01/08 JNP	READ/REPLY TO EMAIL FROM K. VELDHUIS RE: GMAC STAY MOTION.	BKG114	0.10	
08/04/08 MEF	REVIEW DE LAGE STIPULATION AND MEMO RE: SAME	BKG114	0.30	
08/04/08 JNP	REVIEW REVISED DELAGE ORDER; EMAIL S. GRABELL RE: SAME.	BKG114	0.20	
08/05/08 JNP	READ/REPLY TO EMAIL FROM L. BIAZZO RE: GMAC STAY RELIEF.	BKG114	0.10	
08/05/08 JNP	EDIT DELAGE STAY ORDER; EMAIL W. CALLAHAN RE: SAME.	BKG114	0.20	
08/05/08 JNP	EMAIL E. GANC RE: SHEEHAN AND DELAGE STAY ORDERS.	BKG114	0.10	
08/05/08 JNP	TELEPHONE CALL WITH W. MASON RE: SUN MODIFICATION.	BKG114	0.10	
TOTAL RELIEF FROM STAY PROCEEDINGS			1.10	\$457.50

*Fees and costs are due upon receipt of bill*



**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX [www.cozen.com](http://www.cozen.com)  
EIN 23-1732832

SHAPES/ARCH HOLDINGS  
FILE NUMBER: 220718.000  
INVOICE NO.: 601082

Aug 15, 2008 PAGE 16

TAX ISSUES

08/01/08 SAB	TELEPHONE CALLS WITH PSORENSEN REGARDING REAL ESTATE TAX PAYMENT	BKG123	0.20	
08/01/08 JNP	REVIEW EMAILS FROM M. FELGER, S. BLOCH AND O. KLEIN RE: PENNSAUKEN TAXES.	BKG123	0.20	
08/01/08 SAB	E-MAILS TO AND FROM OKLEIN REGARDING REAL ESTATE TAX PAYMENT	BKG123	0.30	
TOTAL TAX ISSUES			0.70	\$350.00

*Fees and costs are due upon receipt of bill*

**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX [www.cozen.com](http://www.cozen.com)  
EIN 23-1732832

SHAPES/ARCH HOLDINGS  
FILE NUMBER: 220718.000  
INVOICE NO.: 601082

Aug 15, 2008 PAGE 17

	HOURS	AMOUNT
CASE ADMINISTRATION	2.20	840.00
CLAIMS ADMINISTRATION AND OBJECTIONS	11.00	4,162.00
FEE/EMPLOYMENT APPLICATIONS	5.20	2,091.00
PLAN AND DISCLOSURE STATEMENT	21.60	10,056.00
RELIEF FROM STAY PROCEEDINGS	1.10	457.50
TAX ISSUES	0.70	350.00
TOTALS	41.80	17,956.50

*Fees and costs are due upon receipt of bill*

COZEN  
O'CONNOR  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX www.cozen.com  
EIN 23-1732832

August 15, 2008

SHAPES/ARCH HOLDINGS

RE: SHAPES/ARCH HOLDINGS/BANKRUPTCY  
OUR FILE NO.: 220718.000  
SUPERVISING ATTORNEY: SANDRA A. BLOCH

TOTAL AMOUNT OF INVOICE NO: 601082 \$948.42

GRAND TOTAL DUE AS OF THE ABOVE DATE \$948.42

ENCLOSED HEREWITH PLEASE FIND OUR STATEMENT FOR EXPENSES  
INCURRED. WE TRUST THE ENCLOSURES ARE TO YOUR SATISFACTION.  
WE WOULD APPRECIATE YOUR PAYMENT OF THE AMOUNTS DUE AT THE  
EARLIEST POSSIBLE TIME.

SHOULD YOU HAVE ANY QUESTIONS, PLEASE DO NOT HESITATE TO  
CONTACT ME. WE ARE GRATEFUL FOR THIS OPPORTUNITY TO PROVIDE  
SERVICE TO YOU.

VERY TRULY YOURS,

COZEN O'CONNOR

BY: SANDRA A. BLOCH

ENC.

*Fees and costs are due upon receipt of bill*

**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX www.cozen.com  
EIN 23-1732832

Remittance Advice

PLEASE RETURN THIS COPY WITH YOUR CHECK TO ENSURE PROPER CREDIT

Invoice No: 601082  
File/Matter No: 220718.000  
Amount Due: 18,904.92

Please remit check payable to COZEN O'CONNOR to:

W1385  
Cozen O'Connor  
P.O. Box 7777  
Philadelphia, PA 19175-0775

Please send wire transfers to:

Account Name: Cozen O'Connor Executive Account  
Account No: 2953925  
Bank Name: Mellon Bank  
Bank ABA No: 031000037  
Bank Address: 1735 Market Street  
: Philadelphia, PA 19103  
Swift Code\*: MELNUS3P  
\* Only needed for international transfers.

Notification to Accounts Receivable Department at Cozen O'Connor,  
phila.AccountsReceivable@cozen.com of the wire transmittal is always greatly  
appreciated.

***Fees and costs are due upon receipt of bill***

**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX www.cozen.com  
EIN 23-1732832

SHAPES/ARCH HOLDINGS  
FILE NUMBER: 220718.000  
INVOICE NO.: 601082

Aug 15, 2008 PAGE 2

09273.0001.000 SHAPES/ARCH HOLDINGS  
220718.000 SHAPES/ARCH HOLDINGS/BANKRUPTCY

DATE	EXPENSES INCURRED	VALUE
05/20/08	MEALS - BUSINESS, GALLUCIO'S CAFE, JEFFREY R. WAXMAN, WILMINGTON, MARK FELGER FROM COZEN O'CONNOR, PREPARATION FOR AUCTION, REF# ER00177808	8.00
07/08/08	MEALS - BUSINESS, GALLUCIO'S CAFE, JEFFREY R. WAXMAN, WILMINGTON, MARK FELGER FROM COZEN O'CONNOR, PREPARATION FOR CONFIRMATION HEARING, REF# ER00177808	14.00
07/16/08	MEALS - BUSINESS, GALLUCIO'S CAFE, MONICA BRICKLEY, WILMINGTON, MONICA BRICKLEY, MARK FELGER FROM COZEN O'CONNOR, DINNER WHILE WORKING OVERTIME., REF# ER00179089	16.00
07/20/08	MEALS - BUSINESS, GALLUCIO'S CAFE, MARK E. FELGER, WILMINGTON, EMPLOYEES FROM COZEN O'CONNOR - WORKING OVERTIME, OVERTIME/DINNER, REF# ER00179091	30.50
07/21/08	MEALS - BUSINESS, WASHINGTON STREET ALE HOUSE, MARK E. FELGER, WILMINGTON, EMPLOYEES FROM COZEN O'CONNOR - WORKING OVERTIME, OVERTIME/DINNER, REF# ER00179091	35.00
07/31/08	Reversal from Cancelled Voucher 936020 SPECIAL COPY 07/30/08 - CC63554 - BENSALEM TOWNSHIP - COPY OF CERTIFICATE OF OCCUPANCY	(25.00)
08/01/08	LONG DISTANCE TELEPHONE 1 CALL 08/01	1.28
08/01/08	DUPLICATING 98 COPIES 08/01	19.60
08/01/08	DUPLICATING 3 COPIES 08/01	0.60
08/01/08	TELEPHONE, VERIZON WIRELESS, MARK E. FELGER, VARIOUS, REF# ER00179091	173.52
08/01/08	FAX CHARGES 2 PAGE(S) 08/01	2.00
08/01/08	TELEPHONE, SPRINT PCS, PETER J. FONTAINE, RETURN CLIENT AND EXPERT CALLS, REF# ER00178934	2.88
08/04/08	COURIER SERVICE - PARCELS, INC. - INVOICE# 115000 7/21/08	80.00
08/04/08	DUPLICATING 26 COPIES 08/04	5.20
08/04/08	LONG DISTANCE TELEPHONE 1 CALL 08/04	1.28

*Fees and costs are due upon receipt of bill*

**COZEN**  
**O'CONNOR**  
ATTORNEYS

A PROFESSIONAL CORPORATION

1900 MARKET STREET PHILADELPHIA, PA 19103-3508 215.665.2000 800.523.2900 215.665.2013 FAX [www.cozen.com](http://www.cozen.com)  
EIN 23-1732832

SHAPES/ARCH HOLDINGS  
FILE NUMBER: 220718.000  
INVOICE NO.: 601082

Aug 15, 2008 PAGE 3

08/04/08 LONG DISTANCE TELEPHONE 1 CALL 08/04	1.28
08/05/08 DUPLICATING 18 COPIES 08/05	3.60
08/05/08 LONG DISTANCE TELEPHONE 1 CALL 08/05	1.28
08/05/08 DUPLICATING 14 COPIES 08/05	2.80
08/06/08 PACER FEES 07/07/08 STMT. - CO0086	561.68
08/06/08 PACER FEES 07/07/08 STMT. - CO1079	5.68
08/08/08 DUPLICATING 1 COPIES 08/08	0.20
08/08/08 LONG DISTANCE TELEPHONE 1 CALL 08/08	0.64
08/08/08 LONG DISTANCE TELEPHONE 1 CALL 08/08	6.40

EXPENSES INCURRED..... \$948.42

INVOICE TOTAL \$948.42

GRAND TOTAL DUE COZEN O'CONNOR  
AS OF THE ABOVE DATE \$948.42

*Fees and costs are due upon receipt of bill*